



# BUDGET DETAILS

## Fiscal Year 2023-2024

For questions, please contact the General Manager of North County Cemetery District,  
(760) 745-1781 [NorthCountyCemeteryDistrict@yahoo.com](mailto:NorthCountyCemeteryDistrict@yahoo.com)

	<b>Chart of Account</b>	<b>2023 - 2024 PROPOSED</b>
<b><u>General Operating Revenue</u></b>		
<b>Pro Tax General</b>	<b>1-7100</b>	<b>\$1,060,000.00</b>
<b>Sale/Interment Rights</b>	<b>1-8010</b>	<b>\$376,640.00</b>
<b>Opening/Closing Fees</b>	<b>1-8150</b>	<b>\$396,970.00</b>
<b>Sale/Vault/Liner</b>	<b>1-8250</b>	<b>\$124,976.00</b>
<b>Non-Resident Fees</b>	<b>1-8310</b>	<b>\$100,000.00</b>
<b>Setting Markers</b>	<b>1-8320</b>	<b>\$93,732.00</b>
<b>Engraving</b>	<b>1-8340</b>	<b>\$21,443.00</b>
<b>Setting Vault Liner</b>	<b>1-8350</b>	<b>\$78,966.00</b>
<b>Administration Fee</b>	<b>1-8740</b>	<b>\$32,100.00</b>
<b>Miscellaneous Revenue</b>	<b>1-8750</b>	<b>\$1,500.00</b>
<b>Preneed Interfund Transfer In</b>	<b>1-8910</b>	<b>\$650,000.00</b>
<b>TOTAL CEMETERY INCOME</b>		<b>\$2,936,327.00</b>

		<b>2023 - 2024</b>
	<b>Chart of Account</b>	<b>PROPOSED</b>
<b><u>General Operating Expenditures</u></b>		
Payroll Expenses	1-1100	<b>\$1,545,771.00</b>
Workers Comp Insurance	1-2300	<b>\$60,000.00</b>
Retirement Annuity	1-2500	<b>\$84,722.00</b>
Employee Group Insurance	1-2900	<b>\$212,318.00</b>
<b>TOTAL SALARY &amp; WAGES</b>		<b>\$1,902,811.00</b>
Office Expense	1-3110	<b>\$20,000.00</b>
Clothing/Personal Supply	1-3120	<b>\$33,440.00</b>
Small Tools & Instruments	1-3210	<b>\$2,500.00</b>
Dumpster/Cleaning Supplies	1-3910	<b>\$22,000.00</b>
Travel & Transportation	1-4190	<b>\$18,000.00</b>
Dues and Memberships	1-4210	<b>\$14,000.00</b>
Liability Insurance	1-4310	<b>\$43,000.00</b>
Gas/Fuel	1-4410	<b>\$24,000.00</b>
Electric	1-4420	<b>\$55,000.00</b>
Water	1-4430	<b>\$260,000.00</b>
Pest Control	1-4450	<b>\$34,000.00</b>
Rents and Leases	1-4510	<b>\$17,500.00</b>
Maintenance of Grounds	1-4540	<b>\$50,000.00</b>
Maintenance of Equipment	1-4550	<b>\$45,000.00</b>
Maintenance of Structures	1-4560	<b>\$30,000.00</b>
Legal	1-4610	<b>\$35,000.00</b>

Professional & Special Services & Security	1-4620	\$48,000.00
Audit	1-4630	\$11,000.00
Accountant	1-4640	\$25,000.00
Webmaster/Advertising	1-4670	\$6,000.00
Software License	1-4690	\$11,200.00
Postage	1-4720	\$1,000.00
Telephone Internet	1-4730	\$14,000.00
Board Compensation	1-4810	\$7,000.00
Repurchases/Refunds	1-4910	\$15,000.00
Vault/Liner Expense	1-4920	\$70,000.00
Marker Setting Expense	1-4930	\$26,000.00
Engraving Urnvault/Cenotaph	1-4940	\$26,000.00
Refunds	1-4950	\$1,933.00
Credit Card Fees	1-4960	\$38,000.00
Miscellaneous Expense	1-4990	\$11,000.00
<b>TOTAL SERVICES &amp; SUPPLIES</b>		<b>\$1,014,573.00</b>
<b>TOTAL OPERATING EXPENSE</b>		<b>\$2,917,384.00</b>